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NASSAU COUNTY LEADER

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AND FERNANDINA NEWS-RECORD—CONSOLIDATED DECEMBER 16, 1922.

SIX PAGES

DEVOTED TO THE BEST INTERESTS OF FERNANDINA, NASSAU COUNTY, AND THE STATE OF FLORIDA

SIX PAGES

VOLUME 35

FERNANDINA, FLORIDA, FRIDAY, APRIL 14, 1922

NUMBER 20

COMMISSIONERS OPPOSE FIVE PER CENT TAX RAISE

The following resolution was passed by the Board of County Commissioners at the regular April meeting held on Wednesday, the 12th, a copy of which has been forwarded to Tallahassee. The board is putting forth a mighty effort to side-step the 5 per cent raise in taxes as ordered by the State Tax Equalizer:

A Resolution.

WHEREAS, the Honorable Marion L. Dawson, State Equalizer of Taxes of the State of Florida, did on the 25th day of March, A. D. 1922, issue an order to the Honorable Tax Assessor of Nassau county, Florida, directing that a general increase of five per cent be made on the value of real and personal property in Nassau county, and,

WHEREAS, the Board of County Commissioners of Nassau county, believing that all real and personal property in Nassau county, Florida, has been and is assessed at a fair and equitable valuation of fifty per cent of the value thereof, and that an additional amount of five per cent thereto would be a burden upon the tax payers of Nassau county, now;

THEREFORE, Be It Resolved by the Board of County Commissioners of Nassau county, Florida, that this board does hereby appeal from the said order of the State Equalizer of Taxes to the State Equalization Board of the State of Florida, and most humbly requests that the Honorable State Equalizing Board reverse or rescind the said order of the Honorable Marion L. Dawson, as aforesaid, upon the following grounds, to-wit:

1. That in and by said order it fails to specify the particular classes of property in Nassau county to which said increase of 5 per cent should be applied, and fails to show wherein the present assessments are not in line with the assessments on similar property in other counties.

2. That Section 3 of Chapter 8584, Laws of 1921, especially stipulates that it is the purpose and intent of the equalizer law to bring about an equalization throughout the State of Florida of the value of similar classes of property in one county as against other counties.

3. That the law, as we understand it, does not intend that the State Equalizer shall fix the total gross tax value in each county, as he has done in this case, and that should he attempt to do so, it would be taking the authority from the County Assessor of Taxes which is given him under and by virtue of the Constitution of the State of Florida, but that the duty of said State Equalizer is to fix an equal tax value, as near as possible, on the similar classes of property in the respective counties of the State of Florida. The said State Equalizer has not specified what classes of property in Nassau county need to be increased by 5 per cent in order to be on equal basis with similar classes of property in other counties.

4. That we are informed through the press, that at a meeting of the State Tax Assessors' Association held in Jacksonville, Florida, about a year ago, at which meeting the Governor made an address, that it was agreed that property throughout all counties in Florida should be assessed at 50 per cent of the actual cash value as of January 1st, 1921. This understanding seems to have been confirmed at another meeting of the State Tax Assessors' Association held in Jacksonville last November.

5. That this board, basing its position upon the agreed method of assessment, as set forth in the foregoing paragraph, while sitting as a Board of Equalizers of Nassau county in July, 1921, went over the assessment roll of Nassau county very carefully with the desire to carry out or comply with the policy of the Governor and of the

W. M. JOHNSON

William M. Johnson, a pioneer resident of the Kent section, died very suddenly while at church last Sunday, having been stricken just before the service started. He was a native of this county and was seventy-five years of age. Deceased was a brother of Ex-Sheriff A. J. Johnson, of Chester, and was a man who enjoyed the confidence and respect of his fellowman. The remains were laid to rest in the Little cemetery Monday, which is about three miles from Kent, many sorrowing relatives and friends attending. He leaves a wife and several children, the children all being of age, to mourn his demise.

State Tax Assessors' Association, in assessing all property at its actual cash value divided by 50 per cent, and the tax books of Nassau county now stand on this basis of 50 per cent.

6. That there are in Nassau county very few classes of property against which comparison can be made with the tax value of property in other counties of the State. There are no citrus groves, truck farms, stock farms or large general farms, manufacturing plants or large sawmill interest nor ranches in the county to be compared against similar property in other counties of the State. Whatever acreage in Nassau county is classed as "improved" lands consists of small farms owned by people of moderate circumstances who till these small farms for their own subsistence, and not for profit. Hence the term "improved lands" in Nassau county cannot be placed on an equality with the term "improved lands" in various other counties where said lands are profitably used for truck growing and other purposes of vast income to the owners. We assume that the State Tax Equalizer in ordering an increase of 5 per cent is not attempting to place his judgement against the knowledge of the various members of this Board of County Commissioners as to the actual cash value of residence, stores and stocks throughout Nassau county. Therefore, the only class of property in Nassau county which can be classed against similar property in other counties for equalizing purposes are live stock, farm lands, a limited area of timber lands, cut-over lands, and marsh lands, a total of five classes.

7. We feel that the jurisdiction, if any, of the State Equalizer of Taxes extends only to these five classes above mentioned, which are common with similar property in other counties. The State Equalizer has failed to supply the County Assessor of Taxes or this board with sufficient, or any data, figures, or information showing the tax value of these five classes of property in other counties, which information we feel should be furnished this county in order to carry out the spirit and intent of the equalizing law in so far as the State Equalizer has lawful power and authority in the matter, if any, under the Constitution of the State of Florida.

8. That this board has no desire to shirk the responsibility of good citizenship, as citizens of public officials of the county, but it feels that it would be an injustice to the taxpayers of Nassau county to carry out the order of the 5 per cent general increase in tax value as ordered by the State Equalizer until the State Equalizer has specified the particular classes of property in this county on which said increase of 5 per cent may be necessary in order to equal the tax value, or assessment, of similar property in other counties. Hence this board appeals from the order of the Honorable Marion L. Dawson, State Tax Equalizer, pending consideration and information upon the lines set forth above.

Scan the columns of the Leader this week for bargains. Local business houses are catering for your trade, and it will pay you to look 'em over.

BUSINESS WOMEN OF FERNANDINA ORGANIZE

A representative body composed of twenty-two members of Fernandina's business women, sixteen of which were present met the summer grill of the Keystone hotel on Tuesday evening at a six o'clock dinner, at which time they were organized into a permanent society that will meet regularly at dinner to discuss matters of community interest. Among those present were: Mesdames Estella Rogers, Minnie Ward, Nellie Plumb, Hattie Hernandez, Elizabeth Fitzgerald, Bessie Hayes, Belle Jeffreys, S. Mahoney Black, Faith McClucas, and Misses Marie and Katherine Whitney, Elsie Steil, Nan Jeffreys, Lavonia Carlson, Bertie Wood, Claire Weimar.

Interesting talks were made by several of the ladies and all spent an enjoyable hour around the festive board while the following delightful menu was served:

Fruit Cocktail, Fried Flounder, Fried Amelia Point Oysters, Baked Young Florida Chicken, Home Dressing, Creamed Asparagus Tips on Toast, Creamed New Potatoes, Salad, Whole Tomatoes, en Surprise, Hot Home Made Bolls, Strawberries, a la mode, Home Made Layer Cake, Coffee.

STEAMSHIP SAILS DRAW- ING 28½ FEET WATER

The Japanese steamship "France Maru," Capt. H. Iseki, sailed Wednesday morning for Naples, Italy, direct, with 7200 tons gas coal loaded by the Florida Terminal Co. The steamer was represented by McGiffin & Co., and the shippers by Strachan Shipping Co. The steamer drew 28 and a half feet of water and was piloted to sea by Capt. W. J. Davis, and was only an hour steaming from the terminals to the outer sea buoy.

CALKINS TO SPEAK MONDAY NIGHT, APR. 17

I will speak to the voters in the court house on Monday night at 8 o'clock, April 17th. I hope the women, as well as the men, will feel free to attend this public meeting. Speaking dates at other places in the county will be announced later.

JAMES E. CALKINS.

NOTICE

The key to fire alarm box No. 41, corner Eighth and Center streets, can be found hanging in the lobby of the Keystone Hotel, having been taken from the box on account of so many false alarms having been turned in from this box.

Last Sunday morning the attendance at the Sunday school of the First Baptist Church was over one hundred and twenty-five, and as the pastor had promised the little ones that he would sing them a special song, when that number was reached they held him to it and they were very much pleased with his song.

Mrs. James Thomas, wife of Rev. James Thomas, pastor of the Presbyterian church at Enten, Ga., spent last Sunday in Fernandina with her father, Dr. Eugene Daniel. Mrs. Thomas is visiting her sister, Mrs. John W. Dodge in Jacksonville.

N. A. Hardee and family, John R. Hardee and family, Mr. and Mrs. Chas. Hardee, Mrs. Jack Hardee, Ira Hardee and D. A. Partin and family motored to Callahan Sunday, where they spent the day with relatives.

N. B. Borden has purchased a 16-acre tract of land from the Manucy estate at Amelia City and is erecting a small house on same. Col. Borden has named it "Florence Point."

The registration books close May 1st. If your name does not appear on the primary book, you won't be allowed to vote. This applies mostly to ladies. Register now.

OF INTEREST TO ALL THE CANDIDATES

The following is given for the information of voters and candidates in the primary election of June 6th, 1922.

1st. The primary registration books will close on Monday May 1st.

2nd. Poll tax must be paid not later than Saturday, May 13th.

3rd. Candidates must pay filing fee and qualify not later than Wednesday, May 17th.

Three Statements of campaign expenses to be filed by candidates:

1st Statement. To be filed from May 7th to May 12th.

2nd Statement. To be filed from May 25th to May 29th.

3rd Statement. To be filed after the primary election and not later than June 15th.

G. C. BURGESS,
Clerk Circuit Court.
Fernandina, Florida, April 12th, 1922.

EASTER AT THE METHODIST CHURCH

The celebration of Easter, "the royal day," will begin with special exercises in the Sunday school, to which all are cordially invited.

Following is the program for the 11 o'clock service:

Hymn.
Prayer.
Hymn.
Old Testament Lesson.

Gloria.
New Testament Lesson.
Offertory.

Anthem, "Rise, Glorious Conqueror."

Soloists—Mrs. Mahoney Black, Miss Pearl Swearingen, Messrs. Wolff and Douglass.

Sermon, "The Empty Tomb."

Anthem, "Christ is Risen."

Soloist—Mrs. Irving Messick.
Hymn and Benediction.

To all without other church connections a most hearty welcome is extended to be present and enjoy the services.

MR. BRADDOCK CANDIDATE

E. H. Braddock, of Callahan, who was elected a member of the school board in 1920, is a candidate for re-election, his friends having sent in his announcement this week, which is published in this issue.

O. T. WEAVER CORRECTS A FALSE STATEMENT

To the Voters of Nassau County:

It has come to me, that from some source the report has gone out that I am a Republican. You will find on the registration books of both Lake and Nassau counties that I have registered as a Democrat. I supported the Woodrow Wilson administration throughout, and for the past ten years have voted the Democratic ticket in State and county elections.

Although the one reason one may justly have for offering his services to the public is that he can serve with a reasonable degree of efficiency and faithfulness, and although I have an especial interest in the training of boys and girls, and although I am willing to give my full time and best efforts to educational work in this county; yet, I would not dare ask such a position of trust and honor from a party with which I would not properly ally myself.

Shall we dwell upon insignificant whims and prejudices of the "knocker" while our children lose the opportunities which the State expects them to get, and which the other counties are getting? Let us be doing our very best for your greatest interests—the boys and girls.

O. T. WEAVER.

Mr. Merchant: Please get your advertising copy to us not later than Wednesday noon. By so doing, you give us a chance to give better service and get out a better paper. Please be governed accordingly.

Register between now and the first day of May. The books are now open at the court house.

THE BAHAI MESSAGE

UNIVERSAL PEACE

All men and nations shall make peace. There shall be universal peace amongst governments, universal peace amongst religions, universal peace amongst the denizens of all religions. Today in the world of humanity the most important matter is the question of universal peace. The realization of this principle is the crying need of the time.

UNIVERSAL EDUCATION

All mankind should partake of both knowledge and education is one of the necessities of religion. The education of each child is obligatory. If there are no parents, the community must look after the child.

SOLUTION OF THE ECONOMIC PROBLEM

No religious books of the past prophets speak of the economic question, while this problem has been thoroughly solved in the teachings of Baha-o-llah. Certain regulations are revealed which insure the welfare and well being of all humanity. Just as the rich man enjoys his rest and his pleasures surrounded by luxuries, the poor man must likewise have a home, be provided with sustenance, and not be in want. Until this is effected happiness is impossible. All are equal in the estimation of God; their rights are one and there is no distinction for any soul; all are protected beneath the justice of God.

AN INTERNATIONAL AUXILIARY LANGUAGE

An international auxiliary language shall be adopted which shall be taught by all the schools and academies of the world. A committee appointed by national bodies shall select a suitable language to be used as a means of international communication, and that language shall be taught in all the schools of the world in order that every one shall be able to understand. All will acquire the international auxiliary language. —Adv.

Last week Mrs. J. Y. Purvis had a pleasant visit from her son, Mr. M. W. Purvis, who had just returned from a business trip of several months in South America. Mr. Purvis was on his way to his home in New York. Mrs. Purvis, Mrs. Hattie Hernandez and son motored to Jacksonville with him Wednesday evening.

Great improvements are being made on the former home of G. Gerbing at Amelia City, recently purchased by C. F. Borges, of Cleveland, Ohio, who is at present erecting a new shade house and brick hot house with the intention to continue in specializing in the fancy caladium bulb business.

Mrs. O. R. Sanders and children, Grace, Vera and Alice Sanders, Verleria Zetterower, Ola Freeman, Mrs. Charlie C. Zetterower and little daughter motored out to Hagan's Field on Thursday afternoon and were guests of Mr. and Mrs. Louis N. Johnson.

Mrs. M. H. Baumgartner returned to her home at Brunswick, Ga., on Thursday, after spending some time here very pleasantly with relatives and friends at Amelia City. Mrs. Baumgartner, prior to her marriage, was Miss Anna Gerbing.

The city council should see that property owners are forced to repair some of the sidewalks on many of the principal streets. Water collects on them and people who have to travel them are inconvenienced no little.

All ladies who have not already registered on the primary election books are requested to do so before May 1st. Books open at the court house from 9 o'clock a. m. till 5 p. m.

H. L. Ezelle, of Bryceville, candidate for member of the school board from the Callahan district, was greeting his friends here yesterday.

MRS. CUBBERLY ENTER- TAINS BIBLE CLASS

The Woman's Bible Class of the Baptist Church met at the home of Mrs. Cubberly last Thursday night, fifteen members being present. The meeting was opened by scripture reading and prayer, after which reports and statements for the month of March were handed in. A line of work was mapped out for April. As all hands are at work for the church improvement fund, our class leader, Mrs. J. J. Rhodes, suggested sending out cards and collecting a birthday offering. This met with the approval of all and the treasurer was authorized to purchase suitable cards. A six line verse was composed and each lady asked to send out five or ten cards to friends. We hope to realize a neat sum from this source. All business being transacted, a pleasant social hour was indulged in. Mrs. Goldstein told several highly amusing jokes and Mrs. Miller gave a humorous reading entitled, "The Widow Malone and Her Life Insurance." A number of others told jokes and several related amusing things that had happened to them, which kept every one laughing. At a late hour our hostess, assisted by Mrs. Goldstein, served delicious fruit punch and homemade cake. The guests then departed, each feeling better for a profitable and enjoyable evening. MRS. TYLER MILLER, Class Reporter.

J. HAMPTON JONES SPOKE HERE ON MONDAY NIGHT

J. Hampton Jones, of Callahan, spoke to a representative audience at the court house Monday night and his remarks, which were along political lines, were well received by the large number present. Mr. Jones made his announcement at the meeting of the State Equalizing Board. His announcement appears in this issue. Mr. Jones has served as a member of the lower house at two sessions of the Florida legislature, and should the people see fit to elect him this year they may rest assured that he will look after the interests of the taxpayers. He has many friends all over the county who will work for his election.

FRANK CLARK WILL BE A CANDIDATE

Editor Leader:
I am told it is being circulated that I will not be a candidate for Congress this year. This report is absolutely false. I have already qualified and my name will be on the ticket in the June primary as a candidate to succeed myself in Congress. It is my purpose to speak in every county in the district during the month of May, and until then I hope my good friends will look after my interests.

Respectfully,
FRANK CLARK.

REV. D. SIKES DIED AT CALLAHAN WED.

Rev. D. Sikes, of Callahan, for several years pastor of the Callahan Baptist Church, died at his home near that place Wednesday night, after a lingering illness. A more extended notice of his death will be published next week.

SENATOR CALKINS FIRST CANDIDATE TO QUALIFY

Senator Jas. E. Calkins, who is a candidate to succeed himself in the State Senate from Nassau county, is the first candidate to qualify, having paid his fee to G. C. Burgess, clerk of the circuit court, on Wednesday of this week.

In future we can't guarantee the insertion of news articles sent in after Wednesday afternoon. Please be governed accordingly. It is just as easy to prepare an article for publication a little earlier in the week.

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